

WAIVER OF EXCISE TAX PENALTIES FOR BUSINESSES AFFECTED BY HURRICANE KATRINA

TTB recognizes that the devastation caused by Hurricane Katrina may have affected the operations of certain taxpayers. As a result, those taxpayers may not be able to timely file or timely make payment or deposit of excises taxes administered and enforced by the Alcohol and Tobacco Tax and Trade Bureau (TTB) as required under the Internal Revenue Code.

In light of this, TTB will consider waiving late filing, payment or deposit penalties on a case-by-case basis. Wherever warranted, waivers will be approved based on the statutory standard of reasonable cause and a lack of willful neglect demonstrated by the taxpayer.

Affected taxpayers includes all taxpayers located in the following states and areas.

Alabama

Baldwin, Clarke, Choctaw, Mobile, Sumter and Washington counties.

Florida

Broward, Miami-Dade and Monroe counties.

Louisiana

The parishes of Acadia, Allen, Ascension, Assumption, Avoyelles, Beauregard, Bienville, Bossier, Caddo, Caldwell, Calcasieu, Cameron, Catahoula, Claiborne, Concordia, Desoto, East Baton Rouge, East Carroll, East Feliciana, Evangeline, Franklin, Grant, Iberia, Iberville, Jackson, Jefferson, Jefferson Davis, Lafayette, Lafourche, LaSalle, Lincoln, Livingston, Madison, Morehouse, Natchitoches, Orleans, Ouachita, Pointe Coupee, Plaquemines, Rapides, Red River, Richland, Sabine, St. Bernard, St. Charles, St. Helena, St. James, St. John, St. Landry, St. Mary, St. Martin, St. Tammany, Tangipahoa, Tensas, Terrebonne, Union, Vermilion, Vernon, Washington, Webster, West Baton Rouge, West Carroll, West Feliciana and Winn.

Mississippi

Adams, Amite, Attala, Chickasaw, Choctaw, Claiborne, Clarke, Clay, Copiah, Covington, Forrest, Franklin, George, Greene, Hancock, Harrison, Hinds, Itawamba, Jackson, Jasper, Jefferson, Jefferson Davis, Jones, Kemper, Lamar, Lauderdale, Lawrence, Leake, Lee, Lincoln, Lowndes, Madison, Marion, Monroe, Neshoba, Newton, Noxubee, Oktibbeha, Pearl River, Perry, Pike, Rankin, Scott, Simpson, Smith, Stone, Walthall, Warren, Wayne, Webster, Wilkinson, and Winston counties.

The waiver of penalties may also apply to taxpayers such as relief workers, taxpayers whose place of employment is located in an affected area, and taxpayers whose records are maintained in the above areas.

Interest on outstanding tax liabilities is not subject to the waiver. As such, interest will continue to accrue for the duration of the period covered by the waiver.

To qualify for such a waiver, a taxpayer must

- Demonstrate, to the satisfaction of the appropriate TTB officer, that Hurricane Katrina or related events directly affected their ability to timely file, pay or deposit.
- Contact the TTB National Revenue Center (NRC) at
550 Main St, Ste 8002
Cincinnati, OH 45202-5215
Toll free: 1-877-882-3277
Direct: (513) 684-3334
Email: ttbquestions@ttb.gov

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